

## TITLE 6-000.

### FINANCES AND TAXATION

#### 6-100. SALES AND USE TAX.

##### 6-101. PURPOSE.

The purpose of this chapter is to levy a three-fourths of one percent sales and use tax in compliance with the provisions of the Uniform Local Sales and Use Tax Law, Chapter 9 of Title 11, Utah Code Annotated (1953), as amended, and in compliance with the applicable provisions of Chapters 15 and 16 of Title 59, Utah Code Annotated (1953), as amended.

##### 6-102. CONTRACT WITH STATE OF UTAH.

The existing contract between the City of Delta and the Utah State Tax Commission, which provides that the Commission will perform all functions incident to the administration and operation of the sales and use tax ordinance of the City of Delta, is hereby declared to be in full force and effect.

##### 6-103. SALES TAX.

###### A. LEVY OF TAX.

There is hereby levied and there shall be collected and paid a tax on every retail sale of tangible personal property, services to personal property and meals made within Delta City at the rate of 58/64 percent.

###### B. SITUS OF LEVY.

For the purpose of this ordinance, all retail sales shall be presumed to have been consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to an out-of-State destination or to a common carrier for delivery to an out-of-state destination. If a retailer has no permanent place of business in the State, or has more than one place of business, the place or places at which the retail sales are consummated shall be as determined under the rules and regulations prescribed and adopted by the State Tax Commission. Public utilities as defined by Title 54, Utah Code Annotated (1953), as amended, shall not be obligated to determine the place or places within any county or municipality where public utilities services are rendered, but the place of sale or the sales tax revenues arising from such services allocable to Delta City shall be as determined by the State Tax Commission pursuant to an appropriate formula and other rules and regulations to be prescribed and adopted by it.

C. APPLICATION OF SALES TAX PROVISIONS.

Except as hereinafter provided, and except insofar as they are inconsistent with the provisions of the Uniform Local Sales and Use Tax law of Utah, all of the provisions of Chapter 15, Title 59, Utah Code Annotated (1953), as amended, and in force and effect on the effective date of this section, insofar as they relate to sales taxes, excepting Sections 59-15-1 and 59-15-21 thereof, and excepting for the amount of the sales tax levied therein, are hereby adopted and made a part of this title as though fully set forth herein.

D. SUBSTITUTION OF DELTA CITY FOR STATE OF UTAH.

Wherever, and to the extent that in Chapter 15 of Title 59, Utah Code Annotated (1953), as amended, the State of Utah is named or referred to as the "taxing agency," the name of Delta City shall be substituted therefore. Nothing in this subsection D. shall be deemed to require substitution of the name of Delta City for the word "State" when that word is used as part of the title of the State Tax Commission, or of the Constitution of Utah, nor shall the name of Delta City be substituted for that of the State in any section when the result of that substitution would require action to be taken by or against Delta City or any agency thereof, rather than by or against the State Tax Commission in performing the functions incident to the administration or operation of this ordinance.

E. ADDITIONAL LICENSE NOT REQUIRED.

If an annual license has been issued to a retailer under Section 59-15-3, Utah Code Annotated (1953), as amended, an additional license shall not be required by reason of this section.

F. EXEMPTIONS.

There shall be excluded from the purchase price paid or charged by which the tax is measured:

1. The amount of any sales or use tax imposed by the State of Utah on a retailer or consumer;
2. Receipts from the sale of tangible personal property on which a sales or use tax has become due by reason of the same transaction to any other municipality and any county in the State of Utah, under a Sales or Use Tax Ordinance enacted by that county or municipality in accordance with the Uniform Local Sales and Use Tax law of Utah.

6-104. USE TAX.

A. LEVY OF TAX.

An excise tax is hereby imposed on the storage, use or other consumption in Delta City of tangible personal property from any retailer on or after the operative date of this

section for storage, use or other consumption in Delta City at the rate of 58/64 percent of the sales price of the property.

**B. APPLICATION OF STATE USE TAX PROVISIONS.**

Except as hereinafter provided, and except insofar as they are inconsistent with the provisions of the Uniform Local Sales and Use Tax law of Utah, all of the provisions of Chapter 16, Title 59, Utah Code Annotated (1953), as amended, and in force and effect on the effective date of this section, applicable to use taxes, excepting the provisions of Sections § 59-16-1 and § 59-16-25 thereof, and excepting for the amount of the tax levied therein, and are hereby adopted and made part of this section as though fully set forth herein.

**C. SUBSTITUTION OF THE NAME OF DELTA CITY FOR STATE OF UTAH.**

Wherever, and to the extent that in Chapter 16 of Title 59, Utah Code Annotated (1953), as amended, the State of Utah is named or referred to as the "taxing agency," the name of City of Delta, Utah shall be substituted therefore. Nothing in this subsection C. shall be deemed to require substitution of the name of Delta City for the word "State" when that word is used as part of the title of the State Tax Commission, or of the Constitution of Utah, nor shall the name of Delta City be substituted for that of the State in any section when the result of that substitution would require action to be taken by or against Delta City or any agency thereof, rather than by or against the State Tax Commission in performing the functions incident to the administration or operation of this section.

**D. EXEMPTIONS.**

There shall be exempt from the tax due under this section:

1. The amount of any sales or use tax imposed by the State of Utah on a retailer or consumer;
2. The storage, use or other consumption of tangible personal property, the gross receipts from the sales of or the cost of which has been subject to sales or use tax under the sales or use tax ordinance enacted in accordance with the Uniform Local Sales and Use Tax law of Utah by any other municipality and any county of the State of Utah.

**6-200. SPECIAL IMPROVEMENTS.**

**6-210. COLLECTION OF SPECIAL IMPROVEMENT TAXES.**

**6-211. PURPOSE.**

It is the purpose of this chapter to supplement and provide details necessary to implement the powers and procedures whereby the City of Delta may levy, assess and collect special taxes for special improvements under the provisions of the Utah Municipal Improvement District Act, Utah Code Annotated §§ 10-16-1 et seq. (1953), as amended.

6-212. DELINQUENCY – NOTICE OF SALE.

After the date of delinquency, as fixed in the levy and notice of tax adopted by the City Council in connection with the creation of a special improvement district, and the levy of assessments necessary to pay for the project, the Treasurer shall proceed to make up a list of all property upon which the special tax or assessments remains due and unpaid and shall cause the same to be published at least in some newspaper having general circulation in the City of Delta at least ten days prior to the date of sale. The delinquency list shall contain a description of the property delinquent according to lots, block or parcels, together with the owner's name or names, if known, and if not known, in lieu thereof, the words "unknown owner" with the amount of taxes due on each separate parcel, exclusive of costs, and shall be accompanied by a notice of sale substantially in the following form:

NOTICE TO SALE FOR SPECIAL TAXES.

Notice is hereby given that special assessments for (here insert briefly the purpose of the assessment) are due and unpaid in amounts and upon the lands set forth and described in the delinquent list hereto attached. Unless the assessments, including interest, together with the cost of publication, are paid on or before the \_\_\_\_ day of \_\_\_\_\_ (here fix a day at least 12 days from the date of first publication), the real property upon which such assessments are a lien will, on that day, be sold for the delinquent assessments, interest, costs of advertising, and expenses of sale, at the front door of the \_\_\_\_\_ (here insert name of building and address) beginning at the hour of 12:00 o'clock noon, and continuing until all of the property shall have been sold.

6-213. COSTS.

The Treasurer shall tax against each parcel of land advertised as delinquent the sum of \$5.00 for the cost of advertising the delinquency and shall, after the first publication, in all instances of payment, collect such amount in addition to the assessment due.

6-214. EXPENSE OF SALE. In case of a sale of any land for special assessments, the Treasurer shall add to the amount of assessment and costs of advertising the further sum of \$50.00 as the expense of sale and shall in all instances of sale or redemption, collect such sum.

6-215. MINIMUM SALES PRICE.

In no case shall lands advertised for sale for delinquent special assessments be sold for less than the amount of such special assessments, interest, the cost of advertising and expense of sale.

6-216. SALE.

On the day fixed for the sale, the Treasurer, in person or by deputy, shall appear at the hour and place named in the notice of sale and at public auction, and there offer to the highest responsible bidder sufficient of the delinquent real estate for a sum sufficient to pay the assessments, interest and costs. The offer of sale shall be substantially in the following language:

There is delinquent upon \_\_\_\_\_ (here describe the piece of property as in the notice) special assessments amounting to \_\_\_\_\_ dollars with interest, costs and expenses of \_\_\_\_\_ dollars.

What is the smallest portion of this property which you will take and pay the delinquent assessments, interest, costs and expenses?

If the sale is not concluded by 4:00 p.m. of the day advertised the Treasurer may continue the sale until noon of the next succeeding \_\_\_\_\_ business day and thereafter in the same manner proceeded with and continued until completed.

6-217. The Treasurer shall collect a fee of \$20.00 for each certificate issued, which fee shall be paid into the treasury.

#### 6-218. INTEREST.

Interest at the rate of twelve (12) percent per year shall be charged on the special assessment due from the date of delinquency until date of sale and interest at the rate of twelve percent per year shall be charged on the full amount for which property was sold from the date of sale.

#### 6-219. TAX SALE RECORD.

A. The Treasurer shall make a record of all sales of real property in a book to be kept by the Treasurer for that purpose. The record shall be kept substantially in the same order as that for which the property was advertised for sale, but shall list, as applicable, in separate columns, a description of the property, the amount of the assessment, interest, costs, expenses, how much of what part of each tract was sold, by whom purchased, the date of sale and the date of redemption.

B. At the end of each calendar year, the book shall be endorsed "City of Delta, Utah Treasurer, Special Assessment Sale Record for the Year 2\_\_\_\_," and it shall then be filed in their office. Whenever thereafter any portion of property so sold shall be redeemed, the fact of redemption shall be entered by the Treasurer opposite the description of the property in the tax sale record. At the expiration of three years from the date of filing in his office, the Treasurer shall file each yearly assessment sale record in the office of the City Recorder.

#### 6-220. CERTIFICATE OF SALE.

When real estate is sold for special assessments, the Treasurer shall make out, sign, acknowledge and deliver a certificate of sale which shall recite the facts of sale as in the delinquent assessment sales record, and which certificate shall be substantially in the following form:

DELTA CITY TREASURER'S OFFICE CERTIFICATE OF SALE FOR SPECIAL TAX.

THIS CERTIFIES, that on the \_\_\_\_ day of \_\_\_\_\_, 2\_\_\_\_ in pursuance of law and ordinance, I, \_\_\_\_\_ as Treasurer and collector of special assessments for \_\_\_\_\_, Utah, sold to \_\_\_\_\_, subject to redemption, as provided by law, the following personal property in (name of municipality) for delinquent special assessments against the property in the name of (delinquent taxpayer) to-wit:

DESCRIPTION

\_\_\_\_\_ Ext. No. \_\_\_\_\_ Page \_\_\_\_\_

Frontage abutting the improvements to the full depth back there from (or other depth)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_ Feet \_\_\_\_\_ of Lot \_\_\_\_\_

ASSESSMENTS AND COSTS

Amount of assessments \$ \_\_\_\_\_

Interest to date of sale \$ \_\_\_\_\_

Advertising \$ \_\_\_\_\_

Expense of sale \$ \_\_\_\_\_

Certificate of sale \$ \_\_\_\_\_

Total tax and costs at date of sale \$ \_\_\_\_\_

\_\_\_\_\_  
Treasurer and collector of special assessments

Dated, City of Delta, Utah, \_\_\_\_\_

(Acknowledgement in statutory form.)

6-221. CERTIFICATE OF SALE TO MUNICIPALITY.

When property is sold to the City of Delta for special assessments, the Treasurer shall make out, sign, acknowledge and deliver the certificate of sale above described to the City Recorder, whose duty it shall be to see that such certificate is properly recorded in the office of the County Recorder, and it shall thereafter be kept as part of the records of the City Recorder's office.

6-222. SALE TO MUNICIPALITY.

Where no bid at least equal to the amount of the total assessment, interest, cost of advertising and expenses of sale on each separate parcel is received as each separate parcel is offered for sale, the City of Delta shall be sold by the Treasurer to the City of Delta for the amount of the total assessment, interest, cost of advertising and expenses of sale. The sale shall have the same effect as if made to an individual. The City Recorder shall draw a check or warrant on the special improvement guarantee fund for which the special tax was levied in the amount necessary.

6-223. GENERAL TAXES ON DELINQUENT PROPERTY.

A. Between the 15th day of November and the 15th day of December in each year, the City Recorder shall ascertain, by examination of the Millard County records, which, if any, of the property sold to the City of Delta is delinquent and about to be sold for general taxes, and report the property and the amount of taxes in each instance to the City Council, with the request that the amount thereof be appropriated to the Millard County.

B. It shall be the duty of the City Council to appropriate the amount recommended by the City Recorder. The Treasurer shall thereon draw a warrant in favor of the County for the total sum of such delinquent taxes, and the City Recorder shall deliver the warrant to the Millard County Treasurer, taking duplicate receipts therefore for each separate piece or parcel of property upon which the general taxes are thus paid. The City Recorder shall thereon deliver one of each such receipts to the City Treasurer and file and attach the other to the corresponding certificate of sale in his office.

C. On receiving such receipt, the Treasurer shall make entry on his assessment sale record, opposite the corresponding property, of the date and amount of taxes paid. Such taxes shall thereafter draw interest at the rate of twelve percent per annum, and shall be included in the amount required to be paid for redemption of such property.

6-224. REDEMPTION.

Real estate sold for special assessments may be redeemed by any person interested therein, at any time within three years after the date of the sale thereof, by such person paying to the Treasurer, for the use of the purchase or his legal representative, the amount paid by such purchaser and all costs and expenses, including the cost of the certificate of sale, together with the sum of \$20 for the redemption certificate, and all special taxes that have been accrued thereon and which have been paid by the purchaser

after his purchase to the time of redemption, together with interest at the rate of one percent per month on the whole from the date of payment to the date of redemption, provided, that:

A. In all cases where property has been sold to the City of Delta, and general taxes thereon have been thereafter paid by the City of Delta, it shall be necessary for a redemptioner to pay the amount of such general taxes, so paid as aforesaid, with interest thereon from the date of payment to the date of redemption, at the rate of ten percent per annum; and,

B. When two or more parties are interested in a piece of property which has been sold for assessments, either party may redeem the property in which he is interested, upon payment of that proportion of the assessments, interest and costs which his property bears to the whole property sold, together with the sum of \$20.00 for a redemption certificate.

#### 6-225. INSTALLMENT REDEMPTION.

A. Any property sold to this municipality, on which assessment sale certificates have been issued but for which no assessment sale deed has issued to the City of Delta, may be redeemed by any person having an interest in such property on the payment in installments of the unpaid principal, interest and all costs and charges, provided that the installments shall be paid within such time and in such amounts as will discharge the indebtedness within the period in which the right to redeem from such assessment sale shall expire.

B. Credit shall be given for each installment as paid, and the interest shall be reduced proportionately.

C. Interest shall be paid at the rate of twelve (12) percent per annum on the unpaid balance due under this section.

D. There is hereby imposed the sum of \$2.00 per installment payment to cover the additional bookkeeping expenses incurred by any person taking advantage of this section, and such charge shall not be credited against the delinquent assessment.

E. Every person who takes advantage of this section shall enter into an agreement with the municipality which shall be substantially in the following form:

#### AGREEMENT OF INSTALLMENT REDEMPTION

The undersigned hereby:

1. Acknowledges that he is delinquent in the payment of the special improvement assessments levied against the property described below in the amount of \$\_\_\_\_\_



which amount is the total of the unpaid assessment, principal and interest, costs of advertising and expense of sale.

2. Agrees and promises to pay the above-stated amount in \_\_\_\_ equal installments of \$\_\_\_\_\_, which payment will be paid on or before the \_\_\_\_ day of each month from the period beginning \_\_\_\_\_, 2\_\_\_\_ to and including \_\_\_\_\_, 2\_\_\_\_\_.
3. Acknowledges having received and read a copy of section 6-225 of the Revised Ordinances of Delta City, and understands the same.
4. Agrees that should he fail to make payment of the installments when due, the right of the municipality to receive an assessment deed for the property below described shall not be impaired thereby and the undersigned shall not be entitled to receive any refund of any amount paid hereunder.

The property covered by the provisions of this agreement is described as follows:

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DATED this \_\_\_\_ day of \_\_\_\_\_, 2\_\_\_\_\_.

\_\_\_\_\_

Mayor

Attest: \_\_\_\_\_

City Recorder

6-226. CERTIFICATE OF REDEMPTION.

The Treasurer shall, when any property is fully redeemed, make a proper entry in the tax sale record file in his office, and issue a certificate of redemption, which certificate shall be by him acknowledged, and which entry or certificate shall be prima facie evidence of such redemption.

6-227. NOTICE OF REDEMPTION.

In all cases where property sold to this municipality is fully redeemed, the Treasurer shall issue a formal notice of such redemption in writing and file the same with the City Recorder, whose duty is shall to be to attach such notice to the corresponding certificate

of sale on file in his office, and endorse on the filing face of such certificate in red ink the word "REDEEMED" and the date of redemption.

6-228. TAX DEED.

A. If any property sold as aforesaid is not fully redeemed within the time and in the manner in this chapter provided, on the deposit of the tax sale record for the year in which the property was sold by the Treasurer with the City Recorder, the City Recorder shall, on presentation of the Treasurer's certificate of sale, make and acknowledge a deed conveying the property therein described to the purchaser, his heirs, or assigns, as the case may be. If any person shall be entitled to receive deeds for more than one parcel of property, he may have the whole included in one deed, but each parcel shall be separately described. In January of each year, or as soon thereafter as the business of the office will permit, the City Recorder shall make and acknowledge a deed, conveying to this municipality all property purchased in the name of the municipality at special tax sale not theretofore redeemed, as in this chapter provided, shall see that such deeds are properly record in the office of the County Recorder, and shall keep such deeds on file in his office for the benefit of the special improvement guarantee fund.

B. Deeds issued by the City Recorder in pursuance of the provisions of this chapter shall recite in substance the amount of tax for which the property was sold, the particular purpose of the tax levied, the year in which the levy was made, the day and year of sale, the amount for which the real estate was sold, the description of the property sold, in accordance with the certificate of sale, the name of the purchaser or the purchaser's assignee, and shall be executed by the City Recorder on behalf of the municipality, and by him acknowledged so as to be entitled to record.

6-229. TAX DEED RECORD.

The City Recorder shall keep on file in his office a record of all tax deeds issued by him, which shall be a photocopy of the deeds so issued by him, and which shall be indexed in the name of the party whose property was sold for taxes, and also in the name of the individual to whom the tax deed was issued.

6-230. CITY RECORDER'S FEE.

The City Recorder shall collect \$20.00 for each deed issued for the first description of property contained in such deed, and \$2.00 for each additional description of property in such deed, and shall pay such fees monthly into the treasury. However, in cases where this municipality is the tax sale purchaser, no fee shall be collected.

6-231. SALE AFTER DEED.

Whenever property sold for special assessments and purchased by the City of Delta shall not have been redeemed within the time specified, but shall have been conveyed to the

municipality by Recorder's deed, and which shall not have been sold by the City of Delta, such property may thereafter be purchased by the prior owner, his heirs, personal representative or assigns, or any other person, upon petition therefore addressed to the City Council and upon such terms as the City Council may determine. The proceeds of such purchase shall be paid into the special improvement guaranty fund, provided, however, that nothing contained in this section shall prevent the City of Delta from selling any property conveyed to it by City Recorder's deed to any person at any time after such conveyance is made.

6-300. SPECIAL IMPROVEMENT GUARANTY FUND.

6-301. SPECIAL IMPROVEMENT GUARANTY FUND.

There is hereby created a special fund to be known as the "Special Improvement Guaranty Fund," which fund shall be used for the purpose of guaranteeing to the extent of the fund the payment of special improvement bonds or special improvements warrants and interest thereon theretofore or hereafter issued against the local improvement districts for the payment of local improvements therein and for the purchase of property sold to the municipality at assessment sales or under foreclosure for delinquent special improvement assessments.

6-302. MAINTENANCE OF FUND.

The governing body shall create and maintain the special improvement guaranty fund by appropriations from the general fund, by the levy of a tax not to exceed one mill in any one year, by the issuance of general obligation bonds, or by appropriation from such other sources as may be determined by the governing body to provide the money necessary for that purpose. The fund shall be held by the Treasurer and shall be kept by him separate and apart from all other funds held by him. Payments out of the fund shall be made only by checks drawn by the Recorder.

6-303. INTEREST AND PENALTIES.

All excess charges and penalties collected by the Treasurer for the benefit or credit of any special improvement fund and remaining on hand after all the bonds or warrants, together with interest thereon, drawn against the special improvement fund shall have been fully paid and cancelled, shall be transferred by the City Recorder to the special improvement guaranty fund.

6-304. PAYMENT OF BONDS OR WARRANTS.

When any bond, warrant or coupon drawn against any special improvement fund is presented to the Treasurer for payment and there is not a sufficient amount in the special improvement fund against which it is drawn, payment therefore shall be made by warrant

drawn by the City Recorder against the special improvement guaranty fund (unless otherwise requested by the holder).

6-305. REPLENISHMENT OF FUND.

Whenever there is not a sufficient amount of cash in the special improvement guaranty fund at any time to make any and all purchases of property bid in by the City of Delta at sales of property for delinquent special improvements assessment, the City Council shall replenish the special improvement guaranty fund by transfer or appropriation from the general fund or other available sources as may be determined by the City Council.

6-306. CITY RECORDER TO ISSUE WARRANTS.

Warrants drawing interest at a rate not to exceed \_\_\_\_ percent per annum may be issued by the City Recorder against the fund to meet any financial liabilities accruing against it. At the time of making its annual tax levy, the City Council shall provide for the levy of a sum sufficient with the other resources of the fund to pay warrants so issued and outstanding, the tax for this purpose not to exceed one mill in any one year.

6-307. SUBROGATION OF MUNICIPALITY.

Whenever the municipality shall have paid under its guaranty any sum on account of principal or interest on the bonds or warrants of any district, it shall be subrogated to the rights of the holders of such bonds or warrants or interest coupons so paid, and such bonds or warrants or coupons, and the proceeds thereof, shall become a part of the guaranty fund.

6-400. DELTA CITY TRANSIENT ROOM TAX.

6-401. ORDINANCE NAME.

This chapter shall be known as the Delta City Transient Room Tax.

6-402. PURPOSE.

The provisions of the Ordinance shall be interpreted in order to accomplish the following purposes:

- A. To adopt a one percent (1%) transient room tax that complies with the requirements and limitations contained in Title 59, Chapter 12, Part 3A, Utah Code Annotated, as amended;
- B. To adopt a transient room tax ordinance that incorporates provisions identical to those of Title 59, Chapter 12, Part 3A, Utah Code Annotated as amended; and
- C. To adopt a transient room tax ordinance that may provide funds for Delta City general fund purposes.

6-403. STATUTES ADOPTED BY REFERENCE.

All applicable provisions of Title 59, Chapter 12 Part 3A, Utah Code Annotated, as amended, are hereby incorporated herein and made a part of this ordinance including applicable provisions referenced in Title 59, Chapter 12, Part 3A, Utah Code Annotated, as amended, necessary for the administration, collection and enforcement of the tax.

6-404. SUBSTITUTION OF DELTA CITY FOR STATE OF UTAH.

Wherever, in the statutes adopted by reference above, the State of Utah is named or referred to as the "taxing agency," the name of Delta City shall be substituted therefore. Nothing in this subsection shall be deemed to require substitution of the name of Delta City for the word "State" when that word is used as part of the title of the State Tax Commission, or of the Constitution of the State of Utah, nor shall the name of Delta City be substituted for that of the State in any section when the result of that substitution would require action to be taken by or against Delta City or any agency thereof, rather than by or against the State Tax Commission in performing the functions incident to the administration or operation of this ordinance which Delta City has contracted to have the State Tax Commission perform.

6-405. TAX LEVIED.

There is hereby levied on all persons, companies, corporations or other like and similar persons, groups or organizations doing business in Delta City as motor courts, motels, hotels, inns, trailer courts or like and similar public accommodations a tax equal to one percent (1%) of the gross revenue derived from the rent for each and every occupancy of a suite, room or rooms, trailer space or like accommodations and services ("Accommodations"), that are regularly rented for less than thirty (30) days.

6-406. DETERMINATION OF GROSS REVENUE FOR TAX LEVIED.

For purposes of this chapter gross revenue shall be computed upon the base room rental rate. There shall be excluded from the gross revenue, by which this tax is measured:

- A. The amount of any sales or use tax imposed by the state or by any other governmental agency upon a retailer or consumer;
- B. The amount of any transient room tax levied under authority of Chapter 31, Title 17, Utah Code Annotated, (1953 Ed), as amended, or its successor;
- C. Receipts from the sale or service charge for any food, beverage or room service charges in conjunction with the Accommodations, not included in the base room rate; and
- D. Charges made for supplying telephone service, gas or electrical energy service, not included in the base room rate.

6-407.           CONTRACT WITH STATE TAX COMMISSION.

Delta City elects to contract with the State Tax Commission to perform all functions incident to the administration and operation of this chapter.